## **CLAIM AMENDMENTS:**

Claim 1 (Currently Amended): A method of fabricating a semiconductor device, having a silicon layer disposed on an insulating film, the method comprising:

oxidizing a surface of the silicon layer to form a pad oxide film;

passing oxygen ions into an upper surface of the pad oxide film, and out of a lower surface of the pad oxide film to implant the oxygen ions into selected parts of the silicon layer that are in direct contact with the lower surface of the pad oxide film, directly under, and completely covered by the pad oxide film, wherein the implanted oxygen ions have a peak concentration in a lower half of the silicon layer; and

oxidizing the selected parts of the silicon layer, into which the oxygen ions have been implanted, and while the selected parts are still covered by the pad oxide film, to form isolation regions dividing the silicon layer into a plurality of mutually isolated active regions.

Claim 2 (Original): The method of claim 1, wherein the silicon layer has a thickness of at most seventy nanometers.

Claim 3 (Original): The method of claim 1, wherein the semiconductor device is a fully depleted silicon-on-insulator device.

Claim 4 (Original): The method of claim 1, wherein the isolation regions are field oxide regions.

Claims 5-7 (Canceled).

Claim 8 (Currently Amended): A method of fabricating a semiconductor device, having a silicon layer disposed on an insulating film, the method comprising:

oxidizing a surface of the silicon layer to form a pad oxide film;
forming a first oxidation-resistant film on the pad oxide film;
selectively removing the first oxidation-resistant film from parts of the silicon

passing oxygen ions into an upper surface of the pad oxide film, and out of a lower surface of the pad oxide film to implant the oxygen ions into the silicon layer, using remaining parts of the first oxidation-resistance film as a mask, the parts of the silicon layer having the oxygen ions implanted therein being in direct contact with the lower surface of the pad oxide film, directly under, and completely covered by the pad oxide film, wherein the implanted oxygen ions have a peak concentration in a lower half of the silicon layer; and

oxidizing the parts of the silicon layer into which the oxygen ions have been implanted, and while the parts are still covered by the pad oxide film, to form

layer;

isolation regions dividing the silicon layer into a plurality of mutually isolated active regions.

Claim 9 (Original): The method of claim 8, wherein the silicon layer has a thickness of at most seventy nanometers.

Claim 10 (Original): The method of claim 8, wherein the semiconductor device is a fully depleted silicon-on-insulator device.

Claim 11 (Original): The method of claim 8, wherein the isolation regions are field oxide regions.

Claims 12-16 (Canceled).

Claim 17 (Original): The method of claim 8, wherein the first oxidation-resistant film comprises at least one of a nitride film and a photoresist film.

Claim 18 (Original): The method of claim 8, further comprising:

depositing a second oxidation-resistant film after the first oxidation-resistant
film has been removed from said parts of the silicon layer; and

etching the second oxidation-resistant film to leave sidewalls on vertical

edges of the remaining parts of the first oxidation-resistant film before the oxygen ions are implanted.

Claim 19 (Original): The method of claim 18, wherein the second oxidation-resistant film is an oxide film or a nitride film.

Claim 20 (Canceled).

Claim 21 (Previously Presented): The method of claim 1, wherein all parts of the silicon layer having the oxygen ions implanted therein, including the selected parts, are completely covered by the pad oxide film, and wherein during said oxidizing, the selected parts are completely covered by the pad oxide film.

Claim 22 (Previously Presented): The method of claim 8, wherein all parts of the silicon layer having the oxygen ions implanted therein are completely covered by the pad oxide film, and wherein during said oxidizing, the parts are completely covered by the pad oxide film.

Claim 23 (Canceled).